



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

| | |
|------------------|-----------------|
| Date | Time |
| <u>1/30/2014</u> | <u>11:12 am</u> |

How I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any):

Served

Lori Ogbolu

| | |
|--------------------|------------------------|
| Signature | Title |
| <u>Mwendy Brem</u> | <u>Revenue Officer</u> |

I certify that the copy of the summons served contained the required certification.

| | |
|--------------------|------------------------|
| Signature | Title |
| <u>Mwendy Brem</u> | <u>Revenue Officer</u> |



Summons

Income Tax Return

In the matter of FRANCIS OGBOLU, 519 AMELIA CT, SIDNEY, OH 45365
 Internal Revenue Service (*Identify Division*) SMALL BUSINESS/SELF EMPLOYED
 Industry/Area (*Identify by number or name*) SB/SE AREA 2 (22)
 Periods: Form 1040 for the calendar years ending December 31, 2011 and December 31, 2012

The Commissioner of Internal Revenue

To: FRANCIS OGBOLU
 At: 519 AMELIA CT, SIDNEY, OH 45365

You are hereby summoned and required to appear before GWENDOLYN M BRENNER, an Internal Revenue Service (*IRS*) officer, to give testimony and to bring for examination the following information related to the tax liability of the person identified above for the periods shown:

All documents and records you possess or control about income you received for the years: 2011 AND 2012

These records and documents include, but are not limited to: Forms W-2 (*Wage and Tax Statement*), Forms 1099 for interest and dividend income, employee earnings statements, and records of deposit with banks or other financial institutions.

Also include all other books, records, documents and receipts for income from, but not limited to, the following sources: wages, salaries, tips, fees, commissions, interest, rents, royalties, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services (*including receipt of property other than money*). Include all documents and records about any income you assigned to any other Person or entity.

IRS will use this information to prepare a federal income tax return for the following year(s) when you didn't file a return: 2011 AND 2012

We have attached a blank return to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

200 W 2ND ST, ROOM 410, DAYTON OH 45402-1443 (419) 371-1320

Place and time for appearance: At 200 W 2ND ST, ROOM 410, DAYTON, OH 45402-1443

on the 27th day of February, 2014 at 11:00 o'clock a.m.

Issued under authority of the Internal Revenue Code this 27th day of January, 2014



Department of the Treasury
 Internal Revenue Service

www.irs.gov

Form 6638 (Rev.10-2010)
 Catalog Number 61828W

GWENDOLYN M BRENNER
GWENDOLYN M BRENNER
 Signature of issuing officer

REVENUE OFFICER

Title

J. M. H.
J. M. H.
 Signature of approving officer (*if applicable*)

Group Manager

Title

Summons Referral

(if more space is necessary, prepare attachments in quadruplicate.)

| | |
|---|--|
| 1. Name and address of person summoned Francis Ogbolu 519 Amelia Ct Sidney, OH 45365 | 8. Taxpayer's name and last known address if different from Item 1. |
| 2. Summons served at above address? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Explain in Section C) | 9. Taxpayer's TIN: 574-64-1237 |
| 3. Manner of Service <input type="checkbox"/> personal service on person summoned <input type="checkbox"/> personal service on person authorized to accept service of process-name and title: <input checked="" type="checkbox"/> delivered to other person over 16 years old at last known address - name and relationship to person summoned: Lori Ogbolu, Wife | 10. Type of Investigation <input type="checkbox"/> delinquent account <input type="checkbox"/> examination <input type="checkbox"/> delinquent return <input checked="" type="checkbox"/> other (specify) <input type="checkbox"/> criminal Delinquent Return and Delinquent Account |
| <input type="checkbox"/> left at last known address-not delivered to anyone: (specify method, i.e., slipped under door, attached to door, etc.) | 11. Type of tax and periods involved (Explain in A. if periods in description of records are different from periods stated in summons caption.) Individual Income Tax Return December 31, 2011 and December 31, 2012 |
| 4. If third party summons, was notice given to all persons to whom records pertain? <input type="checkbox"/> Yes (indicate in Section B whether petition to quash summons was filed.) If noticee(s) other than taxpayer, list names and addresses in Section C. <input checked="" type="checkbox"/> No (Explain in Section C.) <input checked="" type="checkbox"/> Not a third party summons | 12. All applicable tax periods included on summons? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No (Explain in Section C.) |
| 5. Date of Service 01/30/2014 | Appearance Date 02/27/2014 |
| 6. Person Summoned <input checked="" type="checkbox"/> did not appear <input type="checkbox"/> appeared but did not provide all summoned information | 15. Taxpayer Category (corporation, salaried individual, etc.; include spouse if applicable) Single Shareholder of a Corporation. |
| 7. Does the IRS possess any of summoned information? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No | 16. Other civil, criminal, or administrative actions (Summons enforcement, suit, seizure, etc.) pending against taxpayer or person summoned? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No |
| 17. Has there been a referral of this or a related case to the Department of Justice? <input type="checkbox"/> Yes (Explain in Section C.) <input checked="" type="checkbox"/> No | |

A. Describe exact purpose of summons and relevance of summoned information to periods under investigation:

TP is the single stakeholder of a corporation. The last filed Individual Income Tax Return reported \$90,000 in non-passive income. The known income information reports \$15,317 in mortgage interest but only shows \$5,772 in medical payments. The average tax liability on the four most recently filed returns is \$81,034. The TP has a tax liability in 2009 of \$96,251. In 2010 the tax liability was \$5,796. The known income which remains unreported for the business is in excess of \$400,000 for 2011 and in excess of \$500,000 for 2012. INTERNAL REVENUE SERVICE
AIQ Advisory - Group 5

B. Reason for not complying, if known:

MAR 17 2014

MAR 18 2014

TP did not show to summons appointment.

Cincinnati, OH 45202

C. Other Information (Include synopsis of attempts to obtain information before summons was issued, if summoned person is the taxpayer.)

Dr. Ogbolu was contacted as a responsible person for the delinquent BMF account. Dr. Ogbolu did not respond to initial contact request. On December 13, 2013. I then sent a certified letter to obtain the delinquent business returns. The letter was returned unclaimed. I then sent estimated returns to the business and have yet to receive a response. The case was initially assigned in Ashland, KY. Previous RO spoke to the CPA and the CPA Griffith gave the current address in Sidney, OH. Dr. Ogbolu was previously on an installment agreement for the balance owing of \$101,264, the agreement has subsequently defaulted.

| | | |
|--|---|--|
| Referring Officers Name, Telephone Number, Office Location, and Office Symbols GWENDOLYN M BRENNER, (419)371-1320, 22113039 | Referring Officer's Signature <i>Mary D. Brenner</i> | Date Referred 03/06/2014 |
| Issuing Officer's Name | | Date Issued |
| Approved by (Signature and Title)—If Required | Date Approved | Reviewed by (Signature and Title) <i>Ruth Kuskan, AGM</i> |
| | | Date Reviewed 3/11/2014 |

Internal Revenue Service
Office of Chief Counsel
312 Elm Street, Suite 2300
Cincinnati, OH 45202-2763

Official Business
Penalty for Private Use, \$300

Case: 3:14-cv-00231-WHR-SLC Doc #: 1-3 Filed: 07/15/14 Page: 4 of 6 PAGEID #: 11



Francis N. Ogbolu
P.O. Box 4656
Sidney, OH 45365



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
312 ELM STREET, SUITE 2300
CINCINNATI, OHIO 45202-2723
(513) 263-4900
FAX (513) 263-4888

APR 08 2014

CC:SB:4:CIN:GL-114951-14
JCDempsey, IRS ID #31-08292

Francis Ogbolu
519 Amelia Court
Sidney, Ohio 45365

Dear Mr. Ogbolu:

The Area Director of Internal Revenue has notified our office that you did not comply with the provisions of the Summons served on you on January 30, 2014. Under the terms of the Summons, you were required to appear before Revenue Officer Gwendolyn M. Brenner on February 27, 2014 and provide all documents you possess or control about income you received for the taxable years 2011 and 2012, including but not limited to Forms W-2 (statements of wages), Forms 1099 for interest and dividend income, employee earnings statements, records of deposits to banks or other financial institutions, and any other books, records, documents, and receipts regarding income from, but not limited to, wages, salaries, tips, fees, commissions, interest, rent, royalty income, alimony, state or local tax refunds, annuities, life insurance policies, endowment contracts, pensions, estates, trusts, discharge of indebtedness, distributive shares of partnership income, business income, gains from dealings in property, and any other compensation for services, (including receipt of property other than money), and all documents and records about any income you assigned to any other person or entity, so that Federal income tax liability may be determined for the years 2011 and 2012, for which no income tax returns have been prepared.

Legal proceedings may be brought against you in the United States District Court for not complying with this Summons. To avoid such proceedings, you are to appear before Revenue Officer:

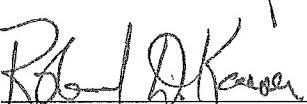
Name: Gwendolyn M. Brenner
Date: May 8, 2014
Time: 10:00 a.m.
Address: Room 410, 200 West Second Street
Dayton, Ohio 45402

CC:SB:4:CIN:GL-114951-14

- 2 -

All books, records, and other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Gwendolyn M. Brenner at (419) 371-1320.

Sincerely,



ROBERT D. KAISER
Associate Area Counsel (SBSE)

cc: Gwendolyn M. Brenner, Revenue Officer, Dayton, OH